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Minimum Qualification Specifications
for the Class:

TAX ASSESSOR II (Field Audit)

Prerequisite Knowledge and Abilities Required:

Knowledge of: State and/or federal tax laws, rules and regulations, principles and practices of tax accounting and/or auditing; report writing; public relations; and principles and practices of supervision.

Ability to: Plan, organize, direct, coordinate and evaluate field audit operations; recommend changes in policies and procedures; interpret and apply tax laws, rules and regulations; analyze facts, make sound decisions, and effectively present technical information and findings orally and in writing; prepare reports and correspondence; deal effectively with top-level corporate and business personnel, attorneys, certified public accountants, and others; prepare budget requirements and approve expenditures; and supervise the work of professional auditors.

Basic Education/Experience Requirements:

Bachelor's degree from a regionally accredited four (4) year college or university with at least twelve (12) semester credit hours in accounting and/or auditing subjects.

Excess Specialized Experience, or any other professional, analytical or administrative experience which required the knowledge and application of accounting and/or auditing principles, theories and practices, may be substituted for the Basic Education Requirement on a year-for-year basis providing the applicant can show that he/she possesses knowledge of, and is able to apply, accounting and/or auditing principles, theories and practices.

Excess professional, analytical or administrative experience which did not require the knowledge and application of accounting and/or auditing principles and practices may be substituted for the Basic Education Requirement on a year-for-year basis, providing the applicant has successfully completed at least twelve (12) semester credit hours in accounting and/or auditing subjects from an accredited college or university.

The education or experience must have demonstrated the ability to write clearly and comprehensively such materials as reports and analyses; read and interpret complex written material; and perform research and solve complex problems logically and systematically.

Experience Requirements:

Except for the substitutions provided for in this specification, applicants must have had the kind, quality and amount of experience described below, or any equivalent combination of training and experience.

Specialized Experience: Five (5) years of progressively responsible experience requiring the knowledge and application of generally accepted professional accounting and/or auditing principles, theory and practices for the purpose of analyzing and interpreting accounting books, records, or systems in terms of their effect on tax liabilities and their adequacy for recording transactions affecting tax liabilities. Such experience must have provided the applicant with a good working knowledge of federal and/or Hawaii State tax laws, rules and regulations

At least one (1) year must have involved experience in one or a combination of the following:

- A team leader or supervisor over a group of auditors and/or accountants responsible for determining tax liability for large corporate organizations operating business activities through the most complex organization or inter-related operational entities. Such work experience includes responsibility for developing work plans, organizing, scheduling and assigning specific tasks and supervision of the work team; and preparing reports and serving as the technical expert in the area of assignment.
- A staff specialist performing work regularly encompassing difficult and complex situations and problems in the determination of tax liability with responsibility for conducting studies of tax compliance problems and researching, analyzing, interpreting and applying tax laws, rules and regulations, legal opinions, court decisions and other pertinent documents to resolve and advise on complex tax issues.

Supervisory Experience: One (1) year of supervisory work experience which included: 1) planning, organizing, scheduling, and directing the work of others; 2) assigning and reviewing their work; 3) advising them on difficult work problems; 4) training and developing subordinates; and 5) evaluating their work performance, and disciplining them when necessary. Such experience may have been gained concurrently or separately in meeting the Specialized Experience requirement.

Managerial Aptitude: Managerial aptitude will be considered to have been met through successful performance of, or substantial participation in, organizing, scheduling, and coordinating a group of activities in order to attain program objectives within time, resource and budgetary limitations; interest in management demonstrated by the performance of work assignments in a manner which clearly indicates awareness

of problems and the ability to solve them; completion of educational or training courses in the areas of management accompanied by the application of principles, which were learned, to work assignments; management's observation and evaluation of the applicant's leadership and managerial capabilities; success in trial assignments to managerial and/or administrative tasks.

Non-Qualifying Experience:

1. Experience in a tax program limited to clerical processing of tax information, documents, interpretation and application of tax laws, rules and regulations will not be accepted as qualifying.
2. Experience as a periodic or part-time employee which involved primarily the preparation of individual income tax returns in a routine predetermined format will not be accepted as qualifying.
3. Professional work experience, such as performed in administrative staff support services (e.g., personnel or fiscal) although such work may have been performed in a tax program, which did not require substantive involvement in tax laws, interpretation and application, will not be accepted as qualifying.

Substitutions Allowed:

1. A bachelor's degree with a major in accounting or a bachelor's degree with accounting and/or auditing coursework equivalent to a major in accounting from a regionally accredited college or university may be substituted for six (6) months of Specialized Experience.
2. A master's degree in accounting from a regionally accredited college or university with emphasis in tax (at least one course in Tax Research and one course in Tax of Business Entities; and elective courses such as Taxation of Partners/Partnerships, Advanced Corporate Tax and Estate and Gift Tax) may be substituted for one (1) year of the Specialized Experience Required, but not for experience as a team leader, supervisor or staff specialist.

Selective Certification:

Specialized knowledge, skills and abilities may be required to perform the duties of some positions. For such positions, Selective Certification Requirements may be established and certification may be restricted to eligibles who possess the pertinent experience and/or training required to perform the duties of the position.

Agencies requesting selective certification must show the connection between the kind of training and/or experience on which they wish to base selective certification and the duties of the position to be filled.

Tests:

Applicants may be required to qualify on an appropriate examination.

Physical and Medical Requirements:

Applicants must be physically able to perform, efficiently and effectively, the essential duties of the position with or without reasonable accommodation.

Any condition that would cause applicants to be a hazard to themselves or others is cause for disqualification.

Any disqualification under this section will be made only after a review of all pertinent information including the results of the medical examination, and requires the approval of the Director of Human Resources Development.

Mental/Emotional Requirements:

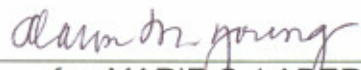
All applicants must possess emotional and mental stability appropriate to the job duties and responsibilities and working conditions.

Desirable Qualifications:

A current Certified Public Accountant Certificate.

This is an amendment to the minimum qualification specification for the class TAX ASSESSOR II (Field Audit), approved on November 24, 1998.

DATE APPROVED: 3/21/07


for MARIE C. LADERTA
Director of Human Resources Development